

EXHIBIT A

BURNS AND ROE PARTIES

Burns and Roe Enterprises, Inc.

Warwick and York, Inc.

Winona Hudson Corporation

Burns and Roe Group, Inc.

Cortland Construction Company

Burns and Roe Latin America, Inc.

Burns and Roe Services Corporation

Burns and Roe Construction Group, Inc.

Burns and Roe Overseas, Inc.

Burns and Roe Technical Services, Inc.

Burns and Roe Support Services, Inc.

Burns y Roe Argentina Sociedad Anonima Consultora Technica Constructora

Burns and Roe Synthetic Fuels, Inc.

Brinesa, S.A. (Burns and Roe International Nuclear Engineering)

Burns and Roe Industrial Services Corporation (New York)

Burns and Roe Construction Corporation

Burns and Roe Industrial Services Corporation (New Jersey)

Burns and Roe Pacific, Inc. (Delaware)

Burns and Roe International, Inc.

Burns and Roe Western Hemisphere Corporation

Burns and Roe of Michigan, Inc. (1)

Burns and Roe of Michigan, Inc. (2)

Lin and Roe, Ltd.

Saline Water Conversion Corporation